THE ASSISTANT COMMISSIONER FOR PATENTS
Washington, D.C. 20231

IBM DOCKET NO. AUS920030707US1

DATE: September 25, 2003

Assignee Name: International Business Machines Corporation

Sir:

Assignee Residence: Armonk, New York

Transmitted herewith for filing is the Patent Application of:

EL977166451US

Inventors: Aguilar, et al.
For: **System and Method for Managing a Plurality of Processors as Devices**

Enclosed are:

03916   U.S. PTO
10/670823   092503

_X_ 59   Pages of Patent Specification including an Abstract

_X_   6   Pages of Claims

_X_ 49   sheets of drawing (Formal)

_X_   Form 1595 and assignment of the invention to IBM Corporation
          (includes Recordation Form Cover Sheet).

_X_   A Declaration and Power of Attorney

_X_   Information Disclosure Statement, PTO 1449

The filing fee has been calculated as shown below:

For	Number Filed	Number Extra	Rate	Fee
Basic Fee				750.00
Total Claims	24	4	x $18	$ 72.00
Indep. Claims	3	0	x $84	$ 0.00
Mult. Dep. Claims	0	0	x $280	0

Total: $ 822.00

_X_   Please charge $ 822.00 to IBM Corporation, Deposit Account No. <u>09-0447</u>.

_X_   The Commissioner is hereby authorized to charge payment of the following fees
      associated with this communication or credit any overpayment to Deposit Account
      No. <u>09-0447</u>. A duplicate copy of this sheet is enclosed.

      _X_   Any additional filing fees required under 37 CFR Sect. 1.16.

      _X_   Any patent application processing fees under 37 CFR Sect. 1.17.

Respectfully submitted,

By _____
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